

ID: CCA\_2012060711252637

Number: **201235016**

Office:

Release Date: 8/31/2012

UILC: 6224.01-05

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**From:**

**Sent:** Thursday, June 07, 2012 11:25:38 AM

**To:**

**Cc:**

**Subject:** RE: non-notice partners

A TMP 870-P only binds partners with less than a one percent interest in a partnership with more than 100 partners and only binds them if language is added to the agreement specifically stating that it binds such partners. If it binds such a partner, it also binds that partner's jointly filing spouse.